

Case No: 04-62327 RBK Judge: RALPH B. KIRSCHER  
Case Name: CLARK, ROGER DUANE

Trustee Name: DON TORGENRUD  
Date Filed (f) or Converted (c): 07/28/04 (f)  
341(a) Meeting Date: 09/07/04  
Claims Bar Date: 07/11/07

For Period Ending: 02/22/08

1	2	3	4	5	6
Asset Description (Scheduled and Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined by Trustee, Less Liens, Exemptions, and Other Costs)	Property Abandoned OA=554(a) Abandon DA=554(c) Abandon	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1. LAND AND MOBILE IN CLINTON	50,000.00	0.00	DA	0.00	FA
2. CASH ON HAND	65.00	0.00	DA	0.00	FA
3. BANK ACCOUNTS	86.47	0.00	DA	0.00	FA
4. HOUSEHOLD GOODS AND FURNISHINGS	750.00	0.00	DA	0.00	FA
5. BOOKS AND ART OBJECTS	95.00	0.00	DA	0.00	FA
6. WEARING APPAREL AND JEWELRY	230.00	0.00	DA	0.00	FA
7. FIREARMS AND HOBBY EQUIPMENT	125.00	0.00	DA	0.00	FA
8. INTERESTS IN PARTNERSHIPS 50% OWNER OF TWO RIVERS MARKET, LLP AND CLARK BROTHER RENTAL, LLC	350,000.00	0.00	DA	0.00	FA
9. 1977 CHEVROLET CORVETTE	2,000.00	0.00	DA	0.00	FA
10. COSTELLO CLASS ACTION SETTLEMENT (u)	0.00	20,815.02		20,815.02	FA
11. Post-Petition Interest Deposits (u)	Unknown	N/A		101.07	FA

				Gross Value of Remaining Assets
TOTALS (Excluding Unknown Values)	\$ 403,351.47	\$ 20,815.02	\$ 20,916.09	\$0.00
				(Total Dollar Amount in Column 6)

Major activities affecting case closing which are not reflected above, and matters pending, date of hearing or sale, and other action:

12/19/07: THIS IS A WOMBOLD AND/OR COSTELLO CASE. THE ACCOUNTANT HAS PREPARED THE TAX RETURNS, BUT IS WAITING FOR THE FINAL INTEREST-EARNED AMOUNT AFTER 12/31/07 BEFORE THE RETURNS CAN BE FINALIZED. IN JANUARY WE WILL MAKE A MOTION TO PAY THE TAXES AND THE ACCOUNTANT AND THEN PROCEED TO CLOSE THE CASE. THE POC BAR DATE HAS ALREADY PASSED AND THE POCS HAVE BEEN CHECKED.

1/31/08: REC'D ORDER APPROVING PYMT OF TAXES, WILL MAIL TAX RETURNS 2/1/08, WILL MAIL REQUESTS FOR PROMPT DETERMINATION 2/5/08, WILL MOVE COURT TO APPROVE ACCOUNTING FEES 2/5/08.

Initial Projected Date of Final Report (TFR): 03/31/08      Current Projected Date of Final Report (TFR): 03/31/08

ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 04-62327 -RBK  
Case Name: CLARK, ROGER DUANE

Trustee Name: DON TORGENRUD  
Bank Name: BANK OF AMERICA  
Account Number / CD #: \*\*\*\*\*3369 Money Market Account (Interest Earn

Taxpayer ID No: \*\*\*\*\*4652  
For Period Ending: 02/22/08

Blanket Bond (per case limit): \$ 102,400,000.00  
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
06/18/07	10	COSTELLO CLASS ADMINISTRATOR	CLASS ACTION SETTLEMENT	1249-000	20,815.02		20,815.02
06/29/07	11	BANK OF AMERICA	Interest Rate 1.000	1270-000	6.24		20,821.26
07/31/07	11	BANK OF AMERICA	Interest Rate 1.000	1270-000	17.68		20,838.94
08/31/07	11	BANK OF AMERICA	Interest Rate 1.000	1270-000	17.70		20,856.64
09/28/07	11	BANK OF AMERICA	Interest Rate 0.750	1270-000	13.28		20,869.92
10/31/07	11	BANK OF AMERICA	Interest Rate 0.750	1270-000	13.30		20,883.22
11/30/07	11	BANK OF AMERICA	Interest Rate 0.650	1270-000	11.16		20,894.38
12/31/07	11	BANK OF AMERICA	Interest Rate 0.500	1270-000	9.99		20,904.37
01/31/08	11	BANK OF AMERICA	Interest Rate 0.400	1270-000	8.28		20,912.65
01/31/08	000101	US TREASURY	INCOME TAXES 2007	2810-000		1,435.00	19,477.65
01/31/08	000102	MONTANA DEPARTMENT OF REVENUE	INCOME TAXES 2007	2820-000		837.00	18,640.65
* 02/18/08	000103	SHIRLEE WALKER	ACCOUNTING FEES	3410-003		330.00	18,310.65
02/22/08	11	BANK OF AMERICA	INTEREST REC'D FROM BANK	1270-000	3.44		18,314.09
* 02/22/08	000103	SHIRLEE WALKER	ACCOUNTING FEES	3410-003		-330.00	18,644.09
02/22/08		Transfer to Acct #*****7016	Final Posting Transfer	9999-000		18,644.09	0.00

COLUMN TOTALS	20,916.09	20,916.09	0.00
Less: Bank Transfers/CD's	0.00	18,644.09	
Subtotal	20,916.09	2,272.00	
Less: Payments to Debtors		0.00	
Net	20,916.09	2,272.00	

Page Subtotals 20,916.09 20,916.09

FORM 2  
ESTATE CASH RECEIPTS AND DISBURSEMENTS RECORD

Case No: 04-62327 -RBK  
Case Name: CLARK, ROGER DUANE

Trustee Name: DON TORGENRUD  
Bank Name: BANK OF AMERICA  
Account Number / CD #: \*\*\*\*\*7016 Checking Account (Non-Interest Earn)

Taxpayer ID No: \*\*\*\*\*4652  
For Period Ending: 02/22/08

Blanket Bond (per case limit): \$ 102,400,000.00  
Separate Bond (if applicable):

1	2	3	4		5	6	7
Transaction Date	Check or Reference	Paid To / Received From	Description Of Transaction	Uniform Tran. Code	Deposits (\$)	Disbursements (\$)	Account / CD Balance (\$)
02/22/08		Transfer from Acct #*****3369	Transfer In From MMA Account	9999-000	18,644.09		18,644.09
02/22/08	000101	SHIRLEE WALKER	ACCOUNTING FEES	3410-000		330.00	18,314.09

COLUMN TOTALS	18,644.09	330.00	18,314.09
Less: Bank Transfers/CD's	18,644.09	0.00	
Subtotal	0.00	330.00	
Less: Payments to Debtors		0.00	
Net	0.00	330.00	

TOTAL - ALL ACCOUNTS	NET DEPOSITS	NET DISBURSEMENTS	ACCOUNT BALANCE
Money Market Account (Interest Earn - *****3369	20,916.09	2,272.00	0.00
Checking Account (Non-Interest Earn - *****7016	0.00	330.00	18,314.09
	20,916.09	2,602.00	18,314.09
	(Excludes Account Transfers)	(Excludes Payments To Debtors)	Total Funds On Hand

Page Subtotals 18,644.09 330.00

# PROPOSED DISTRIBUTION

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Date: February 22, 2008

Debtor Name: CLARK, ROGER DUANE

Claim #	Payee Name	Class	Priority	Amount	Paid to Date	Claim Balance	Proposed Payment	Interest Paid To Date	Proposed Interest	Total Proposed Pymt	Funds Remaining
Beginning Balance											\$18,314.09
	DON TORGENRUD COMPENSATION	Admin		\$2,584.90	\$0.00	\$2,584.90	\$2,584.90	\$0.00	\$0.00	\$2,584.90	\$15,729.19
	DON TORGENRUD EXPENSES	Admin		\$200.00	\$0.00	\$200.00	\$200.00	\$0.00	\$0.00	\$200.00	\$15,529.19
	CLERK OF BANKRUPTCY COURT	Admin	200	\$260.00	\$0.00	\$260.00	\$260.00	\$0.00	\$0.00	\$260.00	\$15,269.19
	CLARK, ROGER DUANE BACK-TO-DEBTOR	Admin	999	\$2,567.11	\$0.00	\$2,567.11	\$2,567.11	\$0.00	\$0.00	\$2,567.11	\$12,702.08
000004	Deanna Burrows	Priority	560	\$6,721.79	\$0.00	\$6,721.79	\$6,721.79	\$0.00	\$530.19	\$7,251.98	\$5,450.10
000001	INGRAM ENTERTAINMENT	Unsec	610	\$1,826.43	\$0.00	\$1,826.43	\$1,826.43	\$0.00	\$144.06	\$1,970.49	\$3,479.61
000003	Custom Commercial Service	Unsec	610	\$3,225.22	\$0.00	\$3,225.22	\$3,225.22	\$0.00	\$254.39	\$3,479.61	\$0.00
<< Totals >>				\$17,385.45	\$0.00	\$17,385.45	\$17,385.45	\$0.00	\$928.64	\$18,314.09	\$0.00

Proposed distribution is dependent on the Court's rulings on administrative expenses, contest of claims, and/or objections made to this proposed distribution. Interest was calculated from the Case Petition Date of 07/28/04 through 04/15/08 at a rate of 2.12% (annualized simple interest).

EXHIBIT A  
ANALYSIS OF CLAIMS REGISTER

Case Number: 04-62327

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Date: February 22, 2008

Debtor Name: CLARK, ROGER DUANE

Claim Class Sequence

Code #	Creditor Name & Address	Claim Class	Notes	Amount Allowed	Paid to Date	Claim Balance
200 UBC	CLERK OF BANKRUPTCY COURT ROOM 303 MANSFIELD FED. BLDG. 400 N. MAIN BUTTE, MT 59701	Administrative		\$260.00	\$0.00	\$260.00
999 BD	CLARK, ROGER DUANE 14585 HELLGATE LN CLINTON, MT 59825-9715	Administrative		\$2,567.11	\$0.00	\$2,567.11
000004 560 PTC	Deanna Burrows c/o CSED Gail Benson P.O. Box 202943 Helena, MT 59620-2943	Priority		\$6,721.79	\$0.00	\$6,721.79
000001 610 UTFC01	INGRAM ENTERTAINMENT ATTN DORIS NELMS TWO INGRAM BLVD LAVERNGE, TN 37086	Unsecured		\$1,826.43	\$0.00	\$1,826.43
000003 610 UTFC01	Custom Commercial Service 1333 Cherry Ave. Helena, MT 59601	Unsecured		\$3,225.22	\$0.00	\$3,225.22
000002 100 SC01	BENEFICIAL MONTANA INC 961 WEIGEL DR ELMHURST, IL 60126	Secured		\$39,072.06	\$0.00	\$39,072.06
Case Totals:				\$53,672.61	\$0.00	\$53,672.61

Code #: Trustee's Claim Number, Priority Code, Claim Type